

**ACADIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Crowley, Louisiana**

**Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the entity and officials to whom the report is required to be made available. The report is available for public inspection during regular office hours at the parish clerk of court, where appropriate, at the office of the parish clerk of court.

Release Date 11-15-00

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

ACADIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Crowley, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended June 30, 2000

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Independent Auditor's Report

HONORABLE KENNETH GOSS
ACADIA PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Crowley, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 2000, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Acadia Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

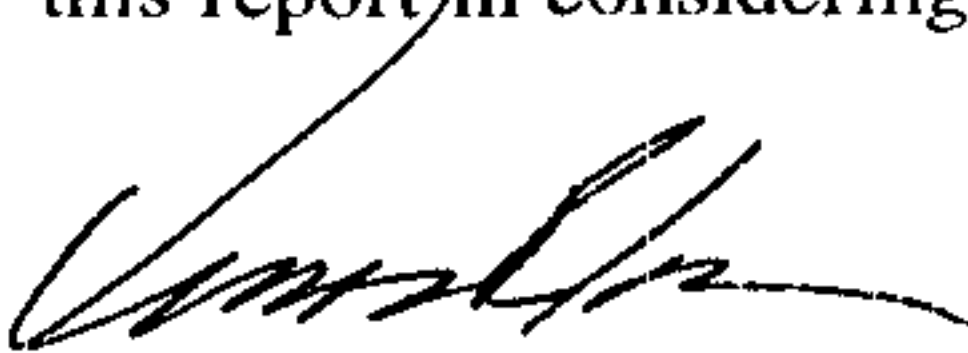
I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the Acadia Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Acadia Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

Acadia Parish Sheriff and
Ex-Officio Parish Tax Collector
Crowley, Louisiana
Independent Auditor's Report,
June 30, 2000

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 2000, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with *Government Auditing Standards*, I have also issued a report dated October 6, 2000, on the Acadia Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
October 6, 2000

FINANCIAL STATEMENTS

Statement A

**ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND**

**Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 2000**

ASSETS

Cash

\$988,287

LIABILITIES

Due to taxing bodies and others

\$988,287

The accompanying notes are an integral part of this statement.

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 2000

UNSETTLED BALANCES, JUNE 30, 1999	<u>\$749,277</u>
COLLECTIONS	
Ad valorem taxes:	
Current year	10,164,471
Prior year	31,730
Ad valorem taxes paid under protest	159,373
State Revenue Sharing	1,209,804
Sportsman licenses	127,311
Parish licenses	140,674
Interest on:	
Time deposits	19,237
Delinquent taxes	17,432
Protested taxes held in escrow	19,905
Tax notices, etc.	15,434
Grass liens	393
Refunds	21,992
Total collections	<u>11,927,756</u>
Total	<u>12,677,033</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	126,006
Louisiana Forestry Commission	4,850
Louisiana Tax Commission	4,802
Acadia Parish:	
Assessor	599,789
Police Jury	2,410,176
School Board	5,015,263
Sheriff	1,386,280
Drainage districts	1,025,697
Hospital districts	124,240
Fire protection districts	636,712
Harbor and Terminal District	38,390
Pension funds	297,088
Refunds	19,453
Total distributions	<u>11,688,746</u>
UNSETTLED BALANCES, JUNE 30, 2000	<u><u>\$988,287</u></u>

The accompanying notes are an integral part of this statement.

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended June 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and the unsettled balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 2000, the sheriff has cash and cash equivalents (bank balances) totaling \$963,492. All cash is deposited in interest bearing demand accounts, and is secured through \$100,000 of federal deposit insurance and \$7,219,840 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (GASB Category 3).

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1038 of 1999 were distributed as follows:

Acadia Parish:	
Police Jury	\$344,051
School Board	262,289
Assessment District	101,414
Drainage districts	125,342
Hospital districts	29,181
Harbor and Terminal District	5,556
Law Enforcement District	180,000
Commissions to sheriff's General Fund	141,585
Pension funds	<u>20,386</u>
Total	<u><u>\$1,209,804</u></u>

3. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. The following is a summary of the transactions relating to protested taxes:

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

Tax Roll Additions				Balance June 30, 2000
	Balance July 1, 1999	Taxes	Interest	Reductions	
1994	\$108,266		\$3,123		\$111,389
1995	140,223		4,045		144,268
1996	102,767		2,964		105,731
1997	92,774		2,676		95,450
1998	172,228		4,968		177,196
1999		\$159,373	2,129		161,502
Total	<u>\$616,258</u>	<u>\$159,373</u>	<u>\$19,905</u>	<u>NONE</u>	<u>\$795,536</u>

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

HONORABLE KENNETH GOSS
Acadia Parish Sheriff and
Ex-Officio Parish Tax Collector
Crowley, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of and for the year ended June 30, 2000 and have issued my report thereon dated October 6, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Acadia Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Acadia Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Acadia Parish Sheriff and
Ex-Officio Tax Collector
Crowley, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2000

This report is intended for the information of the Acadia Parish Sheriff, tax recipient bodies and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'V. M. H.', is written over the text 'West Monroe, Louisiana'.

West Monroe, Louisiana
October 6, 2000

**ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crowley, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crowley, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2000**

There were no audit findings reported in the audit for the year ended June 30, 1999.